



SALES TAX BAR ASSOCIATION (REGD.)

Compilation of FAQ of STBA Whatsapp Study Groups

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S.No.	Dated	Query	Answers	Expert Name	Query Raised By
1	08.01.2019	Can a notice Form GST ASMT - 10 for discrepancies in GST Returns be issued under designation as Assistant Commissioner bearing Stamp of VATO WARD —. No where in notice it is mentioned that it has been issued by GST Department.	You can intimate the discrepancy to the jurisdiction officer, he will remove the deficiency and will issue fresh notice accordingly	Adv .Suresh Aggarwal	Rakesh Kumar
2	12.01.2019	In case of theft the material, what the position of the tax liability? Either have to pay or reverse the ITC	Reversed and Net result reflected in 3B	Mr. Navjit	Navratan Agarwal
3	15.01.2019	My query is regarding input credit if input credit is availed wrongly but not utilised whether interest and penalty is leviable under GST	yes	CA Rajender Arora	Sandeep Kumar Batra Advocate
4	16.01.2019	Query: I hv a registered office in Delhi nd Godown at Kundli Haryana. My job worker sent the finished goods direct to Godown. I made my all sales from Delhi office nd dispatching goods from my Godown. All purchases r in delhi. Am I liable to get registration in kundli haryana	As per section 22, Registration is required from the place from where supply takes place. So registration is required	CA Rajender Arora	Adv. Ashok Sharma
5	17.01.2019	Please tell whether purchase details necessary in filing GSTR4	No	Mr. Vineet Sharma	Manoj Gupta
6	17.01.2019	Sir I have surrender GST registration of a client in the month of October but portal showing his status as active, from when he is not liable to file GST returns	YOUR RC is under suspension till cancelation order is passed. Any how no need to fill return now	Adv .Suresh Aggarwal	Adv Neeraj Jain
7	18.01.2019	Goods sent E-way bill filled goods reached but buyer refused to take delivery. Goods are with transporter.How the goods come back means what documents require	Please issue a delivery challan for sales return and create an Eway bill for return transportation. In Addition to this old Eway bill an dcredit note to be issued	Mr. Rakesh Kumar and Mr Navjit Singh	Query Raised By 9811224044
8	19.01.2019	Can ISD Dealer make purchase and sales i.e. can he do normal trading business with same GSTN Or he has to surrender his ISD No. and take new GSTN	For normal business he shall have separate registration. Both registration i.e. ISD and for normal business can be retained as per his requirement.	Mr. Parv Mahajan	Manoj Gupta
9	19.01.2019	PL let me know rate if GST on printing service on wedding cards	0.18	Adv. Sharad Vashistha	Sudhir Kataria

10	19.01.2019	Sir a trader getting purchase order from central govt ministry to supply a taxable goods to Jordan government.All delivery is responsibility of trader.Once he brings acknowledgement of goods from Jordan govt then govt of India will give payment to trader.what has to be process under GST for delivery.	It's a bill to ship to case. Attracting 10(1)(b) of igst act. Pos shall be India Not to be treated as exports	CA Rajender Arora	Query Raised By 9810259232
11	20.01.2019	My client had received mobilisation advance for works contract in April 2017, and no vat or service tax was paid on the mobilisation advance. Now he is adjusting the advance from the invoice. Will he reduce the advance and then charge the GST or will he charge GST on full value and then reduce the advance	GST on Full Value	Adv .Suresh Aggarwal	Rasik Makkar
12	20.01.2019	Can a person who has filed GST REG 16 (Application for cancellation of registration) mistakenly, revoke such application?	I think you can file application for revocation and contact Jurisdictional officer	Adv .Suresh Aggarwal	Rakesh Kumar
13	21.01.2019	Whether ITC availed on purchase to be reversed in case of free samples / gifts given	Yes u/s 17(5)	Mr. Rakesh kumar	Manoj Gupta
14	21.01.2019	Sir, my client purchases sandwich,burger,patties,coke (ready to eat items purchased from other dealer) same is sold as it is form..no restourant type sale..it is take away sales..WHEATHER IT IS COVERED UNDER 1%COMPOSITION SCHEME ..OR 5% as restourant related service	It is nothing but supply of goods hence it should be covered under composition scheme	Mr. A Sikka (9811416164)	Suresh Arora
15	18.01.2019	A person doing export on LUT bond in Nepal i.e without payment of tax export what is the procedure to fill 3b the export amount shows with tax or without tax in zero rate supply columns i.e 3.1 no column in B part	Without tax	CA Rajender Arora and Advocate Khurshid Ahmed	Adv Sachin Bansal
16	22.01.2019	Please advise that new limit for registration under GST wef 1April of Rs 40 lakhs is for goods only and not for services	Yes. Only for goods.For services, it remains to be 20	CA Rajender Arora and Ajay Goel	Surender Dogra
17	25.01.2019	New Limit for Out Station Services	20	Query answred by 9811269604	Query Raised By 9811363432
18	18.01.2019	Whether Reverse charge is applicable when goods are imported by road till Indian custom and goods being imported ON CIG Basis.	Yes RCM till provisions challenge in court	Adv .Suresh Aggarwal	Dinesh Gupta
19	19.01.2019	I am talking about freight on imported goods till customs. In my view it is not taxable. In continuation of the above query	Yes	Query answred 9810188710	Dinesh Gupta
20	21.01.2019	Can we sale petrol/HSD from Delhi to other States?	If there is no restrictions by oil distribution company then u can. These are outside gst. Earlier vat provision are applicable on these products	CA Rajender Arora	Jitender Gupta
21			Petrol is controlled item. Can be sold by refineries only	Mr. Amarnath Singla	

Disclaimer - Please note that this reply would be purely academic in nature and replied by the experts is to the best of his knowledge with No legal Binding whatsoever